UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF MICHIGAN SOUTHERN DIVISION

In re:	Chapter 13
Michael Broughton	Case No. 21-30270-jda
/	Hon. Joel D. Applebaum
/	

MICHIGAN DEPARMTENT OF TREASURY'S OBJECTION TO CONFIRMATION OF DEBTOR'S PROPOSED PLAN

The Michigan Department of Treasury ("Treasury"), by and through its attorneys, Michigan Attorney General Dana Nessel and Assistant Attorney General Katherine C. Kerwin, objects to the confirmation of the debtor's plan ("Plan") for the following reasons:

- 1. Debtor filed a voluntary petition for protection under Chapter 13 of the Bankruptcy Code on February 23, 2021 and filed this plan on February 23, 2021.
- 2. Treasury has a lien against the debtor's property in the amount of \$2,838.40, pursuant to the Notice of State Tax Lien dated March 19, 2020, attached hereto.
- 3. Treasury's proof of claim has not yet been filed and the deadline to file governmental claims is August 23, 2021. Treasury will be filing a secured claim in the amount of \$2,838.40.

4. Treasury's lien in the amount of \$2,838.40 is a Class 5.1 claim that must be paid in full through the Plan, in equal monthly payments, with Treasury to retain its liens and to receive interest at the rate in effect on the date of confirmation. *See* 11 U.S.C. § 1325(a)(5)(B).

5. To the extent the debtor is reclassifying Treasury's lien to be paid as an unsecured priority claim, Treasury does not consent to the alternative treatment of the secured claim as proposed by the Plan. See 11 U.S.C. § 1325(a)(5)(A).

WHEREFORE, the United States respectfully requests that this Court deny confirmation of the debtor's Plan for the forgoing reasons and grant such further and additional relief as deemed just and appropriate.

DANA NESSEL Attorney General

/s/ Katherine C. Kerwin
Katherine C. Kerwin (P73070)
Assistant Attorney General
Cadillac Place Building
3030 W. Grand Blvd., Ste. 10-200
Detroit, MI 48202
Telephone: (313) 456-0140

E-Mail: kerwink@michigan.gov

Dated: April 12, 2021

NOTICE OF STATE TAX LIEN

826 (Formerly C4531; Rev. 10/00.) TCO2/F01 Michigan Dept. of Treasury - Collections

48909

Account No. Prim SXXXXX4423 Lien No. 2034233 Sec SXXXXX4423

PO BOX 30199

LANSING, MI

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BROUGHTON MICHAEL 3062 BELSAY RD

For optional use by recording office

LIBER

PAGE

DATE 03/20/20

FILING NO. 202003200016172

ON REAL PROPERTY

BURTON MI 48519-0000

Under P.A. 203 of 1968, as amended, you are notified by this document the taxes, penalties and interest identified below remain unpaid. A lien in favor of the State of Michigan exists on all your property and rights to property both real and personal in the below total due, plus any future, penalties, interest, or other costs. The lien attaches to property you own now and that you acquire.

Tax	Assessment Date	Assessment No.	Unpaid Balance of Assessment
INCOME TAX	08/23/19	VA3JZ4N	\$2,778.40
LIEN/LEVY/WARR COST	03/19/20	XF25949	\$60.00

TOTAL	DUE	\$2 838 40

Filed With: GENESEE COUNTY

Date 03/19/20 ynn Boyes, Director, Collection Services Bureau

21-30270-jda Doc 28 Filed 04/12/21 Entered 04/12/21 16:53:43